



State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • MANUFACTURING/UTILITY • 2135 Rimrock Road • MS 6-97
P.O. Box 8971 • Madison, WI 53708-8971

December 2005

TO: Airlines; Pipelines; Railroads; Light, Heat & Power Companies; Rural Electric Cooperatives; and Association of Municipal Electric Companies

FROM: WI Department of Revenue
Bonnie Rongstad

RE: Leased Real Property Filing Requirement

All property owned and leased by public service corporations and used in their operations is subject to state assessment under Chapter 76 of the Wisconsin Statutes. Form UT-149, "Leased Real Property," is provided to coordinate the reporting of property leased to your company. It is particularly important in controlling the assessment of "dual-use property" subject to both Ch. 70 and Ch. 76 jurisdiction (for part non-utility and part utility use).

If you lease real property and this property is used in the operations of your utility, a Form UT-149 must be completed by February 15, 2006.

Failure to report leased real property to the local assessor may result in such property being taxed both locally and under Chapter 76. It is your obligation to prevent this from happening. If you need the name and address of the local assessor for the property you are listing, please call our office at the number listed below.

Form UT-149, "Leased Real Property," is on the website at www.dor.state.wi.us/ust/index. Click on your industry page to find the UT-149 form. Complete UT-149 form for new leases and newly cancelled leases by the due date. A 30-day extension for filing may be obtained, by going to the website and applying for an extension provided the request is received before the due date

We have also provided you with a fill-in form, so you can enter the data directly into the form. With Adobe Acrobat Reader you can print and send a completed paper form to us. This form cannot be saved on the free Adobe Acrobat Reader provided on our website. Please consult our Instructions for PDF Fill-ins on the website for a complete set of instructions.

Please note: each property that you lease and report to our office must have the tax parcel I.D. number. This number can be obtained from the property owner or from the local assessor. Should you file the form without this number, it will be returned to you for completion.

- (1) Copy to the lessor,
- (2) Copy to the local assessor,
- (3) Copy to the Department of Revenue, Manufacturing & Utility Tax
- (4) Keep a copy for your records.

For those taxpayers that have previously submitted UT-149 forms, the listing of the reported properties was sent to you with your October billing notice. Please update this list with respect to any changes or cancellations of leases that have occurred, and include the tax parcel I.D. number and return the listing to us by the due date. Again, the listing will be returned to you as incomplete if the tax parcel I.D. number is not provided. For any lease cancellations, please submit a completed UT-149 form (see above).

These properties should also be listed in the appropriate section of your annual report filed for gross revenues or ad valorem tax purposes. If you have any questions please call or e-mail your questions to me.

TEL: (608) 266-8162

FAX: (608) 264-6887

Email: utility@dor.state.wi.us

UT-149CL (r. 12/05)
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OPERATING, UTILITY-LEASED REAL PROPERTY

Wisconsin Department of Revenue
Bureau of Property Tax, MS 6-97
PO Box 8971
Madison, WI 53708-8971

Forms and related **publications**
are available on our website at
www.dor.state.wi.us

Phone: (608) 266-8162
Fax: (608) 264-6887
E-Mail: utility@dor.state.wi.us

(Name of Utility, Railroad, Airline, Pipeline)

has **LEASED REAL PROPERTY**, as of January 1, _____;

Located in the ☐ Town
☐ Village of _____, _____ County
☐ City

Utility Leases From: (Property Owner)

Name _____

Address _____

The Leased
Property is
(check one):

- ☐ Land Only
☐ Land & Improv.

Leased Property Street Address:

TAX PARCEL #

Utility Use: Sq. Footage/or % of Total Structure

LAND	IMPROV.
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*Classified in Account Number If Purchased

LAND	IMPROV.
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Annual Rental Paid _____

Lease Inception Date _____ Term _____

Lease Termination Date _____

Prepared By _____

Telephone No. () _____

Fax No. () _____

Email _____

Comments:

AUTHORITY: Wisconsin Statutes s. 76.23, s. 76.28(9), and s. 76.38(8)

If a general structure is used and useful in part in the operation of the business of those companies in this state and in part for nonoperating purposes, the taxes or license fees imposed under Chapter 76 are in place of the percentage of all other taxes on the property that fairly measures and represents the extent of the use and usefulness in the operation of the business of those companies in this state, and the balance is subject to local assessment and taxation, except that the entire general structure is subject to special assessments for local improvements.

*Regulatory account classification pursuant to Uniform System of Accounts as prescribed by WPSC, FCC, ICC, CAB or FERC.

☐ Utility

☐ Bureau of Property Tax

☐ Local Assessor

☐ Lessor